

CLIFFE MEMORIAL HALL

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

CHARITY REGISTRATION NUMBER 302716

**CLIFFE MEMORIAL HALL
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FOR THE YEAR ENDED 28 FEBRUARY 2023**

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**CLIFFE MEMORIAL HALL
CHARITY REFERENCE AND ADMINSTRATIVE DETAILS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

Charity registration number	302716
Trustees	C Frail R Higgins (appointed July 2022) M Hooper C Loynes A Moore (resigned June 2022) S Sands A Saunders C Sutton J Townsend M West
Principal office	Memorial Hall Church Street Cliffe Rochester Kent ME3 7PU
Registered office	26 Station Road Cliffe Rochester Kent ME3 7RX
Independent Examiner	Clayton Stirling & Co 123 Cross Lane East Gravesend Kent DA12 5HA

**CLIFFE MEMORIAL HALL
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2023**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

C Frail	S Sands
A Higgins	A Saunders
M Hooper	C Sutton
C Loynes	J Townsend
A Moore	M West
R Higgins	

Objectives and activities

The charity owns and manages a hall in Church Street, Cliffe which is available for hire to the local area. This is open to uniform groups, charities, church, preschool and any groups for the community, as well as private functions.

Public benefit statement

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity uses volunteers in order to meet its charitable objectives.

Achievements and performance

Summary of main achievements and financial review

Another year and I am proud of what we have achieved this year. Our committee have worked tirelessly in their time and effort to ensure the hall is open for everyone to use, and none more so than when we were asked by the Parish Council to organise a Jubilee Celebration for the village.

We asked for volunteers to help at our Wednesday 'job' mornings in the main hall. We gained three more trustee committee members as they enjoyed participating in all we did, and their contribution to work, ideas and joining us at meetings is invaluable and much appreciated. The whole village came out and supported the event and we raised money for the hall by the stalls we put on.

We also combined forces to put on a Firework/bonfire night and again this was so well attended that we ran out of food! The most important thing was that it has promoted the village spirit, which has been slow to recuperate after Covid. Following that, we also done a Santa walk around the village, and the children's faces were a joy to see.

The committee strive to continue to be raising funds and the Band nights are a sell-out. We are now in the process of organising a Coronation and cannot thank the committee enough for attending our workshops and meetings, their extreme hard work, time and effort.

We were also approached if our hall can be used by a local actor who has written a script for a film. As it was going to be during half term week, we obviously said yes. The transformation to the hall was remarkable inside and after the filming, we were allowed to keep some of the props, being a new front to the stage & boarding.

Ongoing with the hall maintenance, we have been continuously having problems with the sewage pipes becoming blocked behind the small hall, which upon a more detailed camera footage, was due to tree roots invading and dislodging the old clay pipe structure. The tree roots are from outside the boundary fencing and we are awaiting confirmation that the owners' insurance will cover the charge of +£4000 to insert a membrane down the pipework to repair and strengthen.

We have two projects that we are aiming to do, one is a new kitchen, to which we are obtaining quotes for the different jobs and costs of equipment, and the other is the Small Hall needing to be decorated.

**CLIFFE MEMORIAL HALL
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2023**

I can only thank the committee once again, I believe the village acknowledges what we do, and the turnout from the village to our functions have been amazing. The hall is achieving what it was built for, to bring the people together and never to forget those that are no longer with us, who we are so proud for what they did for us.

Reserves policy

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable to the Charity to meet its commitments as they fall due.

Structure governance and management

Governing document

Cliffe Memorial Hall is an unincorporated charity registered with the Charity Commission in England and Wales. The governing document is the Trust Deed dated 17th November 1960.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the trust deed of the charity. The Board of Trustees is authorised to appoint new trustees to full vacancies. Committee members have free access to all activities to ensure that they can be fully aware of the activities and methods of the trust. Advice for trustees published by the Charity Commission is given to new trustees and new guidance is notified and made available at Trustees meetings.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity and signed on its behalf by:


.....
Mrs M Hooper
Trustee

Date: 20/11/23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

OF CLIFFE MEMORIAL HALL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2023 which are set out on pages 7 to 10

Responsibilities and basis of report

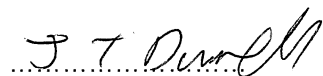
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J T Durell FCA
Clayton Stirling & Co (12 Limited)
Chartered Accountants

123 Cross Lane East
Gravesend
Kent
DA12 5HA

Date 22 November 2023

**CLIFFE MEMORIAL HALL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	2023		2022	
	Unrestricted funds		Unrestricted funds	
INCOME AND ENDOWMENTS FROM:	£	£	£	£
Donations and legacies				
Donations	1,430		-	
Charitable activities				
Hall bookings	26,357		22,598	
Events	16,475		5,559	
Other				
Grants - Medway Council	2,667		-	
Grants - Cliffe Parish Council	<u>5,000</u>		<u>10,000</u>	
Total income		51,929		38,157
EXPENDITURE ON CHARITABLE ACTIVITIES				
Events costs	11,331		3,192	
Wages	7,925		5,850	
Subscriptions	60		60	
Rates and water	2,800		1,948	
Light and heat	3,490		2,351	
Repairs, renewals and replacements	9,966		6,401	
Insurance	2,348		2,928	
Waste removal	3,001		1,856	
Cleaning materials and hall cleaning	6,158		6,558	
Advertising	252		367	
Accountancy fees	474		473	
Printing, postage and stationery	460		310	
Telephone	218		211	
Software	90		230	
Sundries	-		109	
Other legal and professional	330		-	
Depreciation	<u>1,585</u>		<u>6,888</u>	
Total expenditure		50,488		39,732
Net income/(expenditure)		<u>1,441</u>		<u>(1,575)</u>
Accumulated Fund B/F		546,198		547,773
Accumulated Fund C/F		<u><u>547,639</u></u>		<u><u>546,198</u></u>

**CLIFFE MEMORIAL HALL
BALANCE SHEET
AS AT 28 FEBRUARY 2023**

	2023		2022	
	£	£	£	£
FIXED ASSETS				
Hall premises	1,099,435		1,099,435	
Furniture and equipment	4,348		5,736	
Computer equipment	418		459	
		1,104,201		1,105,630
CURRENT ASSETS				
Current account	21,972		18,169	
Debtors and prepayments	2,182		1,327	
Cash in hand	282		68	
	24,436		19,564	
CURRENT LIABILITIES				
Deferred income	2,000		-	
Sundry creditors	475		473	
	2,475		473	
NET CURRENT ASSETS		21,961		19,091
NET ASSETS		1,126,162		1,124,721
FUNDS OF THE CHARITY				
Unrestricted funds		547,639		546,198
Revaluation Reserve		578,523		578,523
		1,126,162		1,124,721

The financial statements on pages 6 to 9 were approved by the trustees, and authorised for issue and signed on their behalf by:

Signed MCH Date 20/11/23 2023
MRS. M. HOOPER
Trustee

Signed on behalf of the committee

**CLIFFE MEMORIAL HALL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cliffe Memorial Hall meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historic cost convention as modified by the revaluation of certain fixed assets.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Income and endowments

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The charity receives government grants in respect of Covid grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Freehold property	Nil
Fixtures, fittings and equipment	10% straight line basis
Computer equipment	20% straight line basis

CLIFFE MEMORIAL HALL
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies (continued)

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 March 2022	1,099,435	77,175	599	1,177,209
Additions	-	76	80	156
At 28 February 2023	1,099,435	77,251	679	1,177,365
Depreciation				
At 1 March 2022	-	71,439	140	71,579
Charge for the year	-	1,464	121	1,585
At 28 February 2023	-	72,903	261	73,164
Net book value				
At 28 February 2023	1,099,435	4,348	418	1,104,201
At 28 February 2022	1,099,435	5,736	459	1,105,630

3 Fund reconciliation

Unrestricted funds

	Balance at 1 March 2022	Income	Expenditure	Balance at 28 February 2023
Unrestricted	546,198	51,929	(50,488)	547,639
Revaluation reserve	578,523	-	-	578,523
	1,124,721	51,929	(50,488)	1,126,162

The revaluation reserve represents the increase between the cost of the freehold land and buildings and the the valuation shown in note 2.